

Exhibit G

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June 17, 2015

BY HAND AND ECF

Honorable I. Leo Glasser
Senior United States District Judge
United States Courthouse
225 Cadman Plaza
Brooklyn, NY 11201

Re: ***United States v. Spyridon Kouzios***
Docket No.: 15CR00065 (ILG)

Dear Judge Glasser:

We represent Mr. Spyridon Kouzios, who will be sentenced by Your Honor on June 24, 2015. I am writing to bring to the Court's attention information relevant to Your Honor's sentencing decision. Mr. Kouzios has written a letter to the Court annexed hereto as Exhibit A.

SUMMARY

Spyridon Kouzios was born sixty three years ago in Lefka, a rural village near the town of Patras, in Greece. At age 14, he took a helper's job on a merchant ship, and three years later settled in Astoria, New York. From this start, he worked as a dishwasher, street vendor, plumber's helper, coffee shop operator, fish exporter, construction worker and finally rose to own The Right Connection ("TRC"), a plumbing company that specializes in large commercial projects. Today he still runs TRC, and is deeply involved in every aspect of its operations.

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Mr. Kouzios is a first offender. He deeply regrets his offense, and has done all that he can to make amends. From his first contact with law enforcement in connection with this case, his attorneys made it clear that he would plead guilty. He has paid in full \$1.4 million, the amount of federal income taxes agreed to be due and owing to the IRS. In his life, he has triumphed over adversity with hard work, tenacity, integrity and compassion. His family, his neighbors, his colleagues and his employees respect him, love him, and depend on him. His caring presence is essential to the health and stability of his emotionally troubled daughter. He is the driving force for TRC, which would fail without his presence, leaving its 35 employees without jobs. The Pre-Sentence Investigation Report has identified his extraordinary acceptance of responsibility and the extraordinary damage that his incarceration would inflict on his employees as grounds for a sentence below the guideline range. In light of these facts and circumstances, we respectfully request that the Court give Mr. Kouzios a non-custodial sentence.

CASE HISTORY

On March 10, 2015, Mr. Kouzios waived indictment and was arraigned on a criminal Information charging one count of violating 26 U.S.C. § 7206(1) by falsely understating his income on his Form 1040 for tax year 2011. He pleaded guilty to the single count Information and was released on his own recognizance with no Pretrial Services reporting requirements. A copy of the Information is annexed hereto as Exhibit B.

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THE OFFENSE

The Information alleged in relevant part:

9. On or about April 30, 2012, within the Eastern District of New York and elsewhere, the defendant SPYRIDON KOUZIOS (sic) did knowingly and willfully make and subscribe to a Form 1040, for the 2011 tax year, filed with the IRS Center in Andover, Massachusetts, which was verified by a written declaration that it was made under the penalties of perjury and which KOUZIOS then and there well knew and believed was not true and correct as to every material matter. Specifically, the Form 1040 included false entries on line 37 of \$825,915 for adjusted gross income, on line 43 of \$650,727 for taxable income and on line 44 of \$197,626 for taxes due and owing, whereas the defendant then and there well knew and believed, he earned well in excess of that amount of income and owed well in excess of the stated amount of taxes.

(Title 26, United States Code, Section 7206(1); Title 18, United States Code, Sections 3551 *et seq.*)

See Exhibit B, Information, ¶9.

On March 10, 2015, Mr. Kouzios pleaded guilty to violating 26 U.S.C. § 7206(1) in filing his Form 1040 federal income tax return for 2011. He described his criminal actions to the Probation Officer:

In 2011 I lived in Beechhurst, Queens, New York, and I was the owner of a plumbing company, The Right Connection. I deposited checks payable to my company into separate company bank accounts about which I did not inform my accountant. I ended up using those funds for personal investments and family expenses. As a result, my IRS Form 1040 tax return for 2011 did not report all of my income, and I did not pay income taxes on this income.

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I am very sorry for what I have done. Over one year ago when I realized that I had to face up to what I had done, I directed my attorneys to speak to the United States Attorney's Office and work out a guilty plea. I also asked my attorneys to assist me in paying back all the back taxes that I owe, and I have paid all those taxes exactly as they have directed me to do.

Pre-Sentence Investigation Report ("PSI Report"), ¶ 15.

PERSONAL HISTORY

Spyridon ("Spyros") Kouzios was born in 1952 in the Greek fishing village of Lefka, which is located on the outskirts of the city of Patras at the mouth of the Gulf of Corinth. The fifth of six children raised by a working farmer and his wife, Spyros grew up working on the family farm and attending local school. When he was 11, he stopped going to school, and he started delivering fruit for his older brother's retail fruit store.

When he was 14, Spyros decided to leave home to work on cargo ships. Going to sea was the only alternative he saw to spending his life on the farm. Like many of his friends in the village who loved fishing and the water, he had never really been to sea before. Indeed, he was hired on a ship because growing up he had learned how to do plumbing and electrical work. Over the next three years he traveled around the world working on commercial and cargo ships, teaching himself to be a seaman. His cousin Maria Kouzio lives in Patras. She tells the family history and describes young Spyros:

As the daughter of his oldest brother George, I can tell you that his family arrived in Patras from the island of Zakynthos in 1951. It was an earthquake and they had no choice but to move.

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As the family was poor all of them they had to go to work to support each other. They were doing different work a few days they were working in the fruit farms and other days on construction.

Same thing with my Uncle Spyros, as he was growing up, he had no choice but to go to work with them and to help their family too. But the 1960s were a difficult time in Greece, and Uncle Spyros left Greece when he was a young boy about 13 years old.

He went and works to the cargo ships. He did multiple trips back and forth to Greece with the ship.

On 1969 was his last trip from Greece and he ended up to the United States hoping for a better life for him. Behind the stories he tells of this time, peppered with humor (a strong element in his character), I can feel his strong will and the optimism of a young boy who wanted to pursue his dreams. And he did the best he could, despite the difficulties of a lonely way from his family and to take care of his self. This is the reason I admire him.

Letter of Maria Kouzio dated March 31, 2015, annexed as Exhibit C.

Spyros' niece Athina Liarommati Kouzios remembers the young Spyros:

When I was a little girl, Spyros, from the age 8 to the age of 13, he used to come over the weekends and summers and stayed to our house and he was like my oldest brother. He was helping my father to his store doing deliveries to the neighbors. I remember Spyros and my father telling me stories. My father used to give us to pile peas and beans and we played throwing them one to another and my father used to yell on us why we were waste the veggies by playing.

My respect for Spyros is coming from many and different things happened the last 40 years and I will say a few. I am thankful for the support he provide to me and my sister over college years. But also he support our father when our

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mother died. Don't matter that he is the youngest of 6 from brothers and sisters. It is the economical help he give to all of us.

Spyros' last trip from Greece with the ship was on 1969 and the ship got damaged and stopped in Boston for repairs. After that Spyros ended working on ship to live to New York. From his first job he was sending money every month to his parents. I remember my grandmother going to the bank collecting what he sent.

Letter of Athina Liarommati Kouzios dated April 27, 2015, annexed as Exhibit D. Antonios Aggelopoulos, a retired Police Commissioner in Patras, was Spyros' childhood friend. He shares a view of the ten-year old Spyros:

Spiros Kouzios and I grew up in the same neighborhood in Lefka. There is one incident that has stuck to my head: When Spyros was at the age of 10 he was selling Loukoumaki delights on Saint Nikolas day in the month of May, nearby the water fountain, and he was calling out to the people: Come and get loukoumaki and water! Now when Spyros comes to town we all ways bring up that loukoumaki story. Everyone remembers that as a boy Spyros he was always going around to do anything to make some money.

Letter of Antonios Aggelopoulos dated April 22, 2015, annexed as Exhibit E.

From these three accounts, a picture of Spyros emerges: born fifth of six children in a dirt poor family that had just fled an earthquake, hardworking as a child to support his family, doing everything from working in fields to delivering fruit to hawking loukoumaki by the fountain to earn money to send to his family, but still a playful imp with a sense of humor. This hard life did not wear him down; as Maria Kouzio put it: "I

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can feel his strong will and the optimism of a young boy who wanted to pursue his dreams.”

In 1969 when he was 17, Spyros came to the United States, landing in Boston. Deciding he wanted to stay, he made his way from Boston to Astoria, Queens, where he knew there was an established Greek community. He had no family, friends, or other support system, and he spoke minimal English. He found his first job while sitting at a diner counter sipping a cup of coffee. He asked the owner of the restaurant, who was also Greek, if he knew any place he could find a job, and the owner offered him a job as a dishwasher. Clearly taking a liking to this young man who had great motivation, the owner offered Spyros a room above the restaurant, and Spyros now had his first home in New York. *See* Letter of Spyridon Kouzios dated May 26, 2015, annexed as Exhibit A.

Because he was hired to work the night shift, Spyros decided that he also needed to find a day job. John Parpis knew Spyros when he was 18 and fresh off the boat. He writes:

Spyros worked for my father in the early seventies. He was only eighteen and an immigrant from Greece, as were we. Being a new immigrant, working on a pushcart was one of the few job opportunities available to him. My father told me that Spyros only worked selling hot dogs and pretzels on the streets of Manhattan near Central Park for about three to five months because he was not really making that much money, mostly because he gave away too many free hot dogs to homeless people and also gave products away at cost to a lot of elderly people because he felt bad and could sympathize with them. However, he was forever grateful to my father for giving him the opportunity to make a living as an immigrant in a strange new country. Even up to today,

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he comes by and visits my ninety-six year old father and talks about the old days and how thankful he still is to him. I appreciate Spyros coming to visit my father because it makes him feel good about his life and how he treated people.

Letter of John Parpis dated April 13, 2015, annexed as Exhibit E.

Shortly after he stopped selling hot dogs, Spyros found, through a coffee shop customer, a day job working on plumbing and mechanical systems on construction projects. Now working seven days a week, eighteen hours a day, Spyros began to settle into his new life. He regularly sent money home to his family in Greece, and he began to save for his future. In 1972, he used his savings to purchase a "Mister Softee" truck and route, and one year later he sold it for a small profit.

By 1974, Spyros had saved enough money to buy his own coffee shop, a small store located next to a Con Ed plant on Main Street in Flushing. The restaurant was filled with Con Ed employees, who frequented what appeared to Spyros to be the convenient little shop next to the company's main parking field. Spyros thought he had found the American dream. What he didn't understand, however, was that the reason the seller had sold him the business was that he knew that Con Ed was moving its parking field. Once that happened, Spyros' business declined rapidly and, unable to pay the rent, he soon shuttered its doors.

Frustrated and depressed, Spyros considered moving back to Greece, and he went to his local U.S. immigration office. Ironically, the official he spoke to gave him a "pep talk," and he convinced Spyros to forget the loss and try again. In 1975, Spyros

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became a licensed cab driver, leasing a medallion for the night shift, while continuing his work in plumbing and mechanical construction in the daytime. He never gave up.

In 1976, Spyros and a fellow driver and friend were given the opportunity to purchase 50% of a company that owned two taxi medallions. Spyros and his partner now effectively had their own medallion, and the two of them worked 12 hours a day, seven days a week, with Spyros taking the night shift so that he could continue to work his day job in construction. Working two jobs, Spyros continued to send money to his family in Greece.

In 1979, Spyros married a Greek-American woman named Georgia Dimitis. It was around the same time that he began in a new business: exporting fish from the United States to Greece. His company was called Olympic Ocean Fish Import/Export. Spyros had two partners, also Greek, and he sold his share of the taxi medallion in order to make his initial investment. The next year his wife gave birth to a son, John, and a year later they decided to separate. His wife asked him to leave the apartment that they lived in with their son. Soon thereafter, Spyros decided to return to Greece for the first time in ten years. Unbeknownst to Spyros, however, while he was in Greece his partners, who had been stealing money from the business, also arranged for a bank loan of \$50,000. By the time Spyros returned, the business was in debt and the money from the loan was gone. So were his partners. He ended up losing both his business and his investment.

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Spyros returned to construction jobs during the day and working nights in a coffee shop in Greenpoint. At this point he had no home, and he was sleeping on couches in friends' apartments. Despite going through this low point in his life, Spyros kept, and keeps, a strong, supportive relationship with his first wife, Georgia, who is the mother of his son John.

She offers her view of her former husband to the Court:

I'm writing this letter in reference to my ex-husband Spiro. Even though our marriage only lasted for two years, he is still my best friend. He has been in my life and our son's life for over 32 years. He has been a great father and supporter to our son. He is the most generous, loving, understanding, and helpful human being, worked and is working so hard to fulfill the American Dream. God gave him a very successful business which he shares his wealth generously, always helping the less fortunate person.

Letter of Georgia Kouzios-Giannakos dated March 30, 2015, annexed as Exhibit G.

After his separation, Spyros met Letta Andrikakos, also a Greek immigrant, and their new relationship rejuvenated his self-confidence and willingness to succeed in the United States. Letta was also divorced, and she had a young daughter from her previous marriage. Eventually, Spyros and Letta moved in together, and Spyros now found himself supporting two families. Even then, he always found enough money to send to his parents in Greece. Spyros and Letta eventually married in 1985 when his divorce became final.

In the summer of 1983, Spyros and Letta rented a small store on Union Avenue in Brooklyn, renovated it themselves, and turned it into an ice cream parlor. Letta worked

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behind the counter during the day; Spyros came in at night after a day of construction work. Six months later they sold the store and, for the first time in Spyros' business career, he actually made a substantial profit.

Spyros was still working full-time in the plumbing and mechanical business (HVAC), and he was now feeling a sense of financial security, something he had never felt in his life. Life at home was going well, and later that year, he and Letta had their first child together, Athina.

His wife Letta describes their life together when Athina was born:

On 1983 Athina was born she was a little tiny sweet girl on her eight month we found out that she was having a heart murmur. It wasn't the best news we hurt and we were advised from the doctors that it was a chance as she was growing possible it will be gone. Spyros and I, we became very hurt but Spyros [must.] most Since then Spyros became her angel guardian. On 1985 Spyros got his divorce and we got married. We were still leaving under poor conditions. Mean time Spyros had additional upcoming expenses with his sons child support and we both trying to manage with work and money to make our children feel [confronted.] comforted

Letter of Letta Kouzios (Spyros' wife) dated May 26, 2015, annexed as Exhibit H.

Spyros made extra money by taking on small weekend jobs that his employer was unwilling to handle. He began to use the name SK Repairs. By 1986 Spyros decided to work completely on his own as SK Repairs, but he realized he needed a plumbing license. He soon found a partner, a licensed plumber, and they formed a new company, which became known as The Right Connection Plumbing & Heating, Inc., or "TRC." With

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ten employees and basic equipment, the company began to rent space in Brooklyn. That same year, Spyros was introduced to a very successful gentleman in the business of building and operating hotels and, based on his word and a handshake, Spyros was given his first hotel construction job in New York City. That has been the primary focus of his business ever since.

In 1987 Spyros purchased his first home, a two-family house on 26th Avenue in Bayside. In 1991, he purchased a commercial property on 23rd Street in Long Island City, which he then rented to TRC. The business still operates from this location. For Spyros, who was not savvy about finance or investing, buying these relatively small parcels of real estate became his way of building for the future. Over the next 25 years, he purchased and sold several homes, including the comfortable waterfront property in Beechhurst, Queens where he, Letta, and his daughter Athina presently reside.

In 1996, Spyros purchased his partner's interest in TRC, and he worked hard to grow it as its sole owner. Spyros has always worked long days, getting to work before 6 a.m. and not returning home at night until after 7. He has worked tirelessly building the business to the point where several times the payroll exceeded 100 employees. The past several years since the beginning of this investigation, however, have been very difficult for Spyros. He has been hesitant to seek jobs aggressively because of his concern about his future and his ability to complete projects he took on. Today TRC is operating with a core workforce of 35 employees, although it is trending upward. More importantly, both Spyros and his family are enmeshed in the lives of his employees. Over the years, he has

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been the source of loans and financial assistance, sponsoring weddings and, in some instances, assisting with school tuition. He has been a generous employer and a friend to many.

In 2013, Spyros finally became an American citizen. Driven by a combination of determination and family love, Spyros has forged a deep and satisfying life, a thriving business, and strong relationships with his community.

As reported in the Pre-Sentence Investigation Report, several years ago Spyros decided to purchase a large custom fishing boat. Always a lover of the sea, Spyros saw an opportunity in the weak economy of 2009 to contract for the construction of a vessel that would give him the great joy of deep sea fishing – but done at such a favorable price that he anticipated selling it at a profit in a few years. Unfortunately, it turned out that the design of the vessel was defective and it has required substantial additional expense to correct its flaws. The boat is the subject of a litigation and its builder has since filed for bankruptcy. What Spyros had envisioned as a few years of joy has turned into a major financial headache.

SPYROS KOUZIOS' FAMILY

From his childhood, Spyros learned and lived an idea of family that has carried him through life. The eight year old Spyros worked in the field and delivered fruit from his brother's fruit stand. (Exhibits C and D) Ten year old Spyros sold loukoumaki (and offered free water) from the public fountain in Patras. (Exhibit E) Fourteen year old Spyros shipped out as a plumber's helper on oceangoing cargo ships. (Exhibits C and D)

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No matter where he was, or what he was earning, he always gave from his meager earnings to help support his family, out of love and loyalty. Family was first, and family was all.

Spyros was a loving father not only to the children born of his two marriages, but also to the other children of his two wives. After their divorce, his ex-wife Georgia remarried and bore a son, Photios. Georgia describes Spyros' warmth to her son:

He also was a father to my other son Photios since his father abandoned us when Photios was only six years old. When he used to pick up John for a weekend, he would take Photios too, bought toys or clothes for him, took him to family affairs, and gave him his first job. Always treated him just like John, so he would not feel bad. Spiro has such a great heart and cared for him just like his son.

Letter of Georgia Kouzios-Giannakos, Exhibit G. Spyros and Georgia's son John, though he lived with his mother, was hardly ignored by his father:

The real heart of my feelings for my dad is the personal side, my mom and dad got divorced when I was young, and I lived mostly with my mother. However my father was always in my every-day life, I remember, when I was young he used to helped me with my I remember when I was young he used to pick me up from school. He gave me lots of hugs and kisses and took me to the park, helped me with homework, and ate dinner with me, and by the time my mother picked me up, I was ready for bed.

I must have driven him crazy with all the phone calls I used to make when I was younger, but not once did he tell me that he was too busy to talk to me. Sometimes he would be in a meeting and he would say he'd have to call me back as soon as the meeting ended. I could have taken his words to the bank because he always did as he said he would. He was always very generous with me and my brother Photios.

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When he would pick me up, he would tell me to bring Photios, and he always treated us equally. Sometimes I would ask him if I could bring my friends too, and he would take all of us, never complaining and never saying no. He is the most generous, and understanding man I know. I have always been super proud of him.

Letter of Ionnis (John) S. Kouzios (son of Spyros) dated March 30, 2015, annexed as Exhibit I.

Two of the Kouzios children live outside the family home. Spyros adopted Daniella, Letta's oldest daughter from her first marriage. Daniella is now 40 years old, married, and the mother of four children. John, his son from his first marriage, is married with another grandchild for Spyros. Spyros' only child with his second wife Letta is his daughter Athina.

Athina (age 32) was born with a heart murmur which required corrective surgery. She also suffers from serious developmental disabilities. A psychoeducational evaluation of Athina dated March 7, 2011 concluded that her IQ was 60, which reflects an extremely low range of functioning. An IQ lower than 70 supports a diagnosis of Intellectual Disability. See Diagnostic and Statistical Manual of Mental Disorders, 5th edition (DSM V). The report also notes she has limited independent life skills, and that she depends on her parents to assist her day-to-day functioning. See Psychoeducational Evaluation Report dated March 7, 2011, and annexed hereto as Exhibit J; PSI Report §§ 39, 40.

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Athina lives at home because it is the only place where she is comfortable and safe. She is extremely dependent on both of her parents. Letta takes Athina with her to TRC's offices where Letta works as the office manager. Letta keeps an eye on Athina while Athina does photocopying and orders lunch. Athina can become destabilized and difficult to control if she becomes frustrated or otherwise provoked. She feels most secure in a highly regulated environment of routine schedules and activity. In deference to her needs, Spyros and Letta Kouzios have not gone on vacation without Athina in many years.

Athina received therapy from Donna Cain-Hlenski, C.S.W. Her report describes Athina's condition and the role of her parents in managing it:

I first met Mr. Kouzios when he and his family sought help for their developmentally challenged daughter diagnosed with mild mental retardation/generalized anxiety disorder. At that time the presenting problem was difficulties with their daughter's day-to-day functioning. Our work focused on how Mr. and Mrs. Kouzios could assist their daughter with the challenges that she was experiencing as a young adult with her disabilities. Key to the positive outcome of the therapy for Athina was that both Mr. and Mrs. Kouzios work as a team on their daughter's behalf. Athina struggles with debilitating emotional and psychological challenges. It was determined that a critical aspect of their daughter's success or ability to manage day to day functioning was their continued work together as a team.

Letter of Donna Cain-Hlenski, C.S.W. dated May 20, 2015, annexed as Exhibit K.

Spyros has been extraordinarily loyal and generous to his family, from his parents to his children, cousins, nephews, nieces, and others far out on the family tree.

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But Spyros treats many people who have no relationship to him as if they were his own children.

Norma Ibraim Felisbino is the sister-in-law of Spyros' son John. She writes:

I'm writing in regards to Spyridon Kouzios, who is my sister Marina's father in law. I also consider Spyridon as my father. I am in college now, stressed out with a lot of work, but with my family supporting me, it makes life easier. In saying family I mean to include Spyridon, who has made me feel from the start as much a family member as my family in Brazil do. (My parents send me to America to my sister when I was almost nine years old, for a better education and a better life). My sister took care of me since then. Spyridon has been a wonderful father role in my life, especially at very important times. Since I was 12 years old, he has been here for me, never more than a phone call away.

Letter of Norma Ibraim Felisbino dated April 2, 2015, annexed as Exhibit L.

Michael Karpathios has worked for TRC since 1988. He describes his early encounters with Spyros:

My name is Michael Karpathios. I am 48 years old and I live in Astoria, NY. I have worked as a plumber for The Right Connection Plumbing and Heating since 1988. I'm writing this letter of reference for my boss, Mr. Spyros Kouzios, in the hope that I can help you to understand the kind of man he is.

I lost my father when I was 10 years old. I was in my late teens when I started working for Spyros. A few years after I started I decided to go back to school to get my plumbing and sprinkler licenses. I spoke to Spyros about my decision and he supported it. I remember him telling me, "Bravo, I'm behind you 100 percent." I continued to work for Spyros while I was in school. He would check regularly to ask how I was doing with my classes and see if I needed anything. The week I was supposed to get my licenses I asked him if I

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could take a day off to prepare for the final tests. He gave me the day off and paid me for the whole week. When I got my certifications I brought them right to the shop and he looked at them and smiled and said, "You have come a long way. I'm proud of you." Those words were something a father would say to a son.

Letter of Michael Karpathios dated April 21, 2015, annexed as Exhibit M.

Photios Giannakos is the son of Georgia Giannakos, Spyros' first wife, who was born after she divorced Spyros and remarried. He writes of Spyros:

I am writing this letter to talk about Mr. Kouzios, a man I have known very well for years. He has been like a father to me ever since my dad left and never looked back. I hope that my letter will help you to see what a good man Mr. Kouzios is.

When I first started working for Mr. Kouzios. I had very little job experience; he took his time and taught me the right way to do things, always making me feel important. He would tell me how he liked the way I worked and give me help when I needed it in certain areas. He took a lot of pride in his work, and I learned from him how important it is to do a good job.

Letter of Photios Giannakos dated March 30, 2015, annexed as Exhibit N.

SPYROS KOUZIOS' CHARACTER

Many of those who wrote to Your Honor have commented on Spyros' honesty, his generosity, his kindness and his dedication to his family, his employees, and to the poor and disadvantaged wherever he finds them. His open heart and open arms have welcomed and touched so many.

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Peter Tirado owns Three Way Plumbing Supplies, for 30 years a vendor to TRC.

He describes how Spyros conducts his business:

From the years of our interacting, I have seen how he attends to the minutest details, not taking anything or anyone for granted. It is clear to me that his attention to details and, more importantly, to relationships, has contributed to the success of his business. He is someone I have looked up to for many years. He is smart, caring, and above all honest. I remember times, before computers when everything was done by hand, and I would send bills to his office. Now and then I would get a call from Mr. Kouzios saying that we made a mistake on materials purchased – not complaining that the price was too high, but pointing out that we had undercharged him. I don't know too many people in my industry who would do that. He is a smart businessman (and therefore a tough sell), but he is always fair. When times have been rough as far as business is concerned, especially back in 1989, he was there for me. At that time, we almost went out of business, but Mr. Kouzios would not hear of it, and he gave my company a loan to continue on in the business. I firmly believe to this day that if he had not given us that loan, we would not be here today.

Letter of Peter Tirado dated May 7, 2015, annexed as Exhibit O.

Spyros has been a leader in supporting the Greek Orthodox Church with substantial gifts. Bishop Apostolos of Medeia has known Spyros since 2004. He describes Spyros to the Court:

First and foremost, Spyros is a family man who cares very much for his wife and family. He provided them with love and security, health and happiness.

Mr. Kouzios has always shown by his actions that he is a man of character and great generosity. I have witnessed this through the years, serving at Saint Demetrios Cathedral

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in Astoria. His generous donations in 2009 helped us with the installation of the so much needed Air conditioning system for the Cathedral and in March 2011 the new heating system.

Mr. Kouzios is well known in the Greek community as a giving person and is especially recognized for his contributions in 2007, when we were renovating Saint Catherine's church in Astoria, Queens; we approached Mr. Kouzios for a contribution. Without hesitation, Spyros and his company, responded to our call and gave what was needed to renovate the façade of the church which had deteriorated through the years, and the Bell towers. Also his contributions helped to install an elevator for the elderly. I have often heard people in Astoria expressing their appreciation and good wishes toward him.

Letter of Bishop Apostolos of Medeia dated May 10, 2015, annexed as Exhibit P.

Spyros' current pastor, Reverend John Antonopoulos tells how Spyros has a long history of fully participating in the life of his church, regularly attending services and acting as a long time steward of the church and its missions:

I wish to communicate the upright and upstanding character of Mr. Kouzios and tell the Court to demonstrate its mercy and lenience upon an otherwise good man by handing down a fair and just sentence by the fact that he has taken responsibility for the lapse in judgment and has already began his journey down the righteous road of repentance. I believe that it would be expedient to provide a brief testimony regarding his virtues.

I know Mr. Kouzios through his regular Church attendance and participating in activities held in our Parish Community. In addition, many of our parishioners know and remember him through the generous support he has provided to our Church and Parochial School. I would like to verify that Mr. Kouzios and his family have been longtime stewards of our Church, Contributing morally and financially to St.

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Demetrios. In the past he has regularly participating in our philanthropic efforts, joining us in midnight runs to help feed the homeless, donating his time and service to promote church beautification projects and supporting our school activities, through donations and active service.

His dedication and devotion to spiritual and educational pursuits has touched my heart on many occasions, and through people like me. We are able to sustain k-12th school that features a 100% hundred percent college attendance rate for its graduating seniors. He regularly volunteers his time at our annual church festival and other activities, like the organization of luncheons, spiritual retreats and edification projects like Youth outreach. There have been many occasions when Mr. Kouzios personally took the initiative to approach me and inquire about ministries or “at risk” individuals who might be in need of his support, while never seeking to publicize his generosity in an active demonstration of humility.

Letter of Reverend John Antonopoulos dated April 16, 2015, annexed as Exhibit Q.

Spyros’ generosity extends beyond his church to the many individuals he has helped through crises in their lives. George Konnaris is an architect who has known and worked with Spyros for twenty years. He writes of Spyros’ consistent kindness:

I have seen firsthand his generosity to his employees and to workers that were not even part of his crew. He never refused anyone asking for help, whether it be to pay rent on time or to meet the challenge of a family crisis.

I remember a particular time when I was in his office discussing a woman employee with a horrible illness getting chemotherapy and how much concerned Spyros was about her and her kids. He said to me I need to help her financially and to make sure she knows that she can rely on me. At another time when I was working at the 37th Avenue project Spyros delayed the project for three or four months and I later found out that was because one of his employees did

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not have a place to stay and he let him stay there free until he could found a place of his own.

Letter of George Konnaris dated March 25, 2015, annexed as Exhibit R.

Vu Quang Dang, a TRC employee, recounts Spyros' generosity:

I am impressed at Spyros knowledge even though he did not finish school or college. His expertise in this field exceeds people with higher education and degrees. Also, I like working for Spyros, he treats us well here, like members of his family. I remember when me and my wife had a problem with the hospital co-payment for a stomach operation she had last year. I asked Spyros for a big favor to help me out with this extremely high hospital co-payment. Spyros understood my situation and immediately paid directly to the hospital the co-payment of \$1,500.

Letter of Vu Quang Dang dated May 14, 2015, annexed as Exhibit S. Steven Rios, a TRC employee, had a similar experience:

I have learned a lot from Mr. Kouzios. He is a very smart boss who is involved in every aspect of the business. He is there to answer any questions we have about the work we will be performing each day. He always visits the job sites and is willing to guide us and assists us there, too. I would also add that because of the after-work classes he teaches, we have the opportunity to learn new things all the time.

I know Mr. Kouzios to be a very warmhearted and helpful man. He always encourages us to be better people. He cares about our personal lives. He has helped many employees with their financial problems.

I have experienced his help personally. My wife suffers from kidney disease / failure and has been ongoing for about 4 years. She has to have blood transfusions weekly and she is unable to work. This has caused a big financial burden. At this time we do not have any children due to my wife's health. Sometimes I know when she is going to be in the

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hospital and can work out my schedule ahead of time, but other times it is an emergency and I have to drop everything because she is being admitted and needs me at her side. Either way, Mr. Kouzios always understands and it is never a problem. Not only does he allow me to take the time off, but he pays me for the missed hours and days of work! He has even loaned me money a few times when I needed it. He always assures me that everything will work out.

Letter of Stephen Rios dated April 20, 2015, annexed as Exhibit T.

Spyros' generosity includes some unlikely beneficiaries, such as Anna Passaro. Her former husband was one of Spyros' ex-partners in his fish exporting company who had drained the company of assets and left Spyros in debt on his return from a vacation in Greece in 1983. *See page 9, supra.* She writes of Spyros' kindness and concern:

After a few years Olympic Ocean closed. I was not made aware of any details until many years later. But it seems that my ex-husband did not give Spyros his rightful share, thus making Spyros' and Letta's newly married life together one of financial hardship.

I married John Koveos in 1984 and moved to Greece, but returned to New York in 1995 with my two children after my divorce. My ex-husband, who had been abusive, refused to give me child support and remained in Greece (where he still resides). I was struggling as a single mother, but found a job at Lifetime Television at a salary adequate to raise my children. I was, however, determined for them to go to a Greek Parochial School so that they would not lose their religion and culture in their new American environment. They were enrolled in St. Demetrios Greek Orthodox School in Astoria where both graduated – my son with many honors (and he received a degree from Baruch College afterwards). The only way they were able to attend was by the school and church giving me a large tuition reduction. I am so grateful for the tuition help given to my children, and share with you these details because it was revealed to me

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later that Spyros Kouzios made donations that went towards tuition for those of us who were unable to pay the full amount. Your Honor, this is the sort of kindness Spyros Kouzios is known for many times over. He gives and helps silently, without expecting recognition for his kind acts. He helped me despite the fact that my ex-husband had hurt him financially in the past and even though I was not in contact with Spyros at this time.

Letter of Anna Passaro dated April 7, 2015 and annexed hereto as Exhibit U. Spyros later gave Anna a job at TRC, and helped find employment for her cousin George Thomaidis. *Id.*

Reverend Dr. Felix Busby had worked as a consulting engineer with Spyros, retired and joined the ministry. He offers these insights into Spyros:

I am writing this letter to give you better insight into the man I have known to call as "Spyros." For the time that I have known him Spyros has helped my family and I any time needed. I introduced him to my grandson who fell on hard times and needed work; Spyros met him, interviewed and gave him a job on the spot. This helped my grandson tremendously cause he had two kids to care for. I couldn't help my grandson directly and will always be thankful to Spyros for his generosity and compassion.

I had the opportunity to work for Spyros' company as a consultant for a few years post retirement and I got to see first hand the impact he has on his company. Although I am an engineer, Spyros would design the solutions to his hotel client problems, even entire HVAC systems. I think he just used me to make sure they were "doable." But it is his leadership, compassion and dedication for all his workers and everyone around him, that is what truly distinguishes the feeling everyone shares at TRC. I saw on several occasions that when a TRC employee that needed financial assistance, Spyros didn't hesitate or ask any questions as he

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helped. I think that charitable nature of his helped to create the strong bonds of commitment by employees of TRC.

I was also privileged to meet his whole family, and I have attended his sons wedding. Spyros is not only a "family man," but he feels it his responsibility to see that each family member has the chance to thrive and follow their own dreams. He is the man who carries both the family and his business on his shoulders. I have been inspired many times by his regard and love for his family.

This kind person has even helped people he doesn't know, people just down on their luck. He told me that he came here, to the U.S., with nothing and received so many gifts in life that he has an obligation to give back. I have seen it. I have known him so long. I consider him more than a friend, but family.

Letter of Reverend Dr. Felix Busby dated May 7, 2015, annexed as Exhibit V.

MR. KOUZIOS' HEALTH

Mr. Kouzios has suffered two heart attacks, one in 1998 and one in 2002. In both cases, he was hospitalized at Long Island Jewish Hospital for a few days. His coronary condition remains a serious medical concern; he daily takes the following medications:

Medication	Condition
Crestor 10 mg	High Cholesterol
Fenofibrate 145 mg	High Cholesterol
Plavis 100 mg	High Cholesterol
Metoprolol 25 mg	High Blood Pressure
Enalaril 5 mg	High Blood Pressure
Synthroid 50 mg	Thyroid
Allopurinol 300 mg	Gout

See PSI Report, ¶44.

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Donna Cain-Hlenski, C.S.W. has also provided Spyros therapy for chronic depression and Obsessive-Compulsive Disorder, which stemmed in part from his loss of vision in his left eye during childhood, as well as from the trauma of his stressful childhood and adolescence. *See*, Letter of Donna Cain Hlenski, C.S.W., *supra*. In the course of his therapy, Dr. Hlenski observed that “Mr. Kouzios has confronted his criminal activity, and has expressed his shame and full responsibility and deep regret for what he has done.” *Id.* *See*, PSI Report, ¶45.

THE SENTENCING GUIDELINES ARE NOT IN DISPUTE

The Plea Agreement states that the Total Offense Level is 19, provided that the defendant accepts responsibility for his offense and timely notifies the government of his intention to plead guilty. Plea Agreement, Exhibit W. The PSI Report agrees with this Guidelines computation. PSI Report ¶¶ 16-26. The PSI Report further finds that Mr. Kouzios has satisfied the conditions set forth above, and affirms the Total Offense Level of 19. PSI Report, ¶¶ 24-26.

**THE FACTS OF THIS CASE SUPPORT A VARIANCE
FROM THE GUIDELINES IN IMPOSING SENTENCE**

A. Mr. Kouzios Has Shown Extraordinary Acceptance of Responsibility

Mr. Kouzios and the government have agreed that for sentencing purposes the amount of income tax due to the IRS for 2011 and for relevant conduct in years 2008-2010 and 2012 was \$1,460,366. Mr. Kouzios cooperated with the government analyzing the facts and computing the amount due. Mr. Kouzios has paid this entire sum to the IRS

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before sentencing. The PSI Report has identified this extraordinary acceptance of responsibility as potential grounds for a downward departure per Policy Statement 5K2.0, U.S.S.G. See PSI Report ¶ 75.

Mr. Kouzios' extraordinary acceptance of responsibility, however, is not limited to this single act. In addition to paying restitution before sentencing, Mr. Kouzios has told virtually everyone in his family, the Greek community, and in his company and business world of his crime and his pleading guilty. He has taken public responsibility for his actions, not just in Court, but broadcast to the world. He did so at great cost to his standing in the community and his reputation for honesty and reliability in business. Extreme remorse has been recognized as a factor that would support a departure from the Guidelines for extraordinary acceptance of responsibility. *United States v. Tomas Diaz*, 2011 WL 2390898 (Weinstein, J.) (E.D.N.Y. June 8, 2011).

Ronnie Apfel works for Triumph Hotels, one of TRC's customers, and has come to know Spyros as a reliable contractor. He describes Spyros' pain in confessing his crime:

I know that Spyros pleaded guilty to charges involving inaccurate tax reporting. With great embarrassment he informed us and I can tell you that it was difficult to look at the pain in the eyes of this proud man. His business, as with all of us, is based largely upon trust. For him to face us and say that he compromised the power of his own word, was very hard on him. He is still a good man. We trust him with our work. But he is a changed man and it looks as though he has been fighting many inner battles because of the people he feels he let down. I know he is very sorry for his for this matter and I hope you will take into account all his good deeds and hardworking American spirit in his sentencing.

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Letter of Ronnie Apfel, annexed as Exhibit X.

Father John Antonopoulos, the pastor of Saint Demetrios Cathedral of Astoria and Spyros' spiritual advisor, has seen the change that Ronnie Apfel has seen, and describes it by its Greek name – "metanoia":

When addressing the spiritual needs of my congregation I adhere to the two thousand year principle that recognition and acceptance of one's Transgression's is the first and most important step is attaining redemption. Once the act of "metanoia" (changing one's thinking) has been undertaken. It is the goal of the Church to perpetuate the state of mind, insuring that the party will stay on the straight path and in fact, become an ever better person because of the recognition of these past failures.

Now that Mr. Kouzios has publicly entered into his state "of metanoia" I firmly believe that his conscience will be the most effective and potent tool is him over his past translation.

Letter of Reverend John Antonopoulos dated April 16, 2015, annexed as Exhibit Q. In addition to the few letters excerpted here, dozens of letters written to the Court testify to Mr. Kouzios' public admission of guilt and his contrition.

B. The Court Should Consider The Adverse Effect On The Employees Of TRC If Mr. Kouzios Is Incarcerated

The PSI Report suggests that:

[T]he extraordinary effect the defendant's incarceration would have on his employees (approximately thirty-five individuals, including his wife) may not have been adequately considered in the advisory guideline calculation, and may be considered by the Court as a mitigating sentencing factor. Both the defendant and his wife informed that there is no one that would be able to temporarily run the day-to-day functioning of the company.

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PSI Report, ¶ 76. The Report cites *U.S. v. Milikowsky*, 65 F.3d 4 (2d Cir. 1995); *see also United States v. Gorodetsky*, 288 F.R.D. 248, 249-50 (E.D.N.Y. 2013) (Weinstein, J.) (defendants' sentences reduced and served consecutively to ensure business can continue).

Because Spyros plays a key role in every aspect of TRC's business, it would not survive his absence. We ask that the Court consider the consequential loss of jobs of his employees who support 35 families if Mr. Kouzios is incarcerated. For background information on TRC, we have attached screen shots of TRC's website as Exhibit Y.

Mark Seidenfeld, Esq. has counseled Spyros for almost 25 years, and proudly counts himself a friend of Spyros as well. He describes Spyros' role in TRC:

Spyros' cultural conditioning also plays into the dynamic I have seen at TRC, his plumbing, HVAC and mechanical company. Although he has 40 or so employees, Spyros IS the company. He is the sole management, conducting directly and overseeing every aspect of its business. I can state without reservation that there is no employee or anyone else that can take his place, if he were removed from the company. His clients come to him because of the trust factor. They don't care who is working for him, because they know that he will personally take the responsibility to have their jobs done right. That is how Spyros holds himself out in his profession and it is the single root of his company's success.

Letter of Mark Seidenfeld, Esq. dated June 2, 2015, annexed as Exhibit Z.

Fernando Torres describes Mr. Kouzios' role in TRC:

In our line of work we are constantly under pressure to meet deadlines and take care of emergencies with an

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immediate response. Mr. Kouzios is continually guiding us, scheduling us and helping us so every operation can run smoothly without error or delay. He handles every aspect of the business from the front office to orders, estimating, designing, scheduling, installations, inspections and trouble shooting. He coordinates with the property owners, architects, engineers and building inspectors. He also regularly takes time to personally give classes to employees who want to learn and grow in their positions. I would also point out that Mr. Kouzios is generous to me and the employees on holidays and regarding bonuses every year. I know there is no one that can run and manage this company better than him. In my opinion, without Mr. Kouzios the company would have to close down and a lot of families would be in a lot of trouble due to large layoffs.

Letter of Fernando Torres dated April 17, 2015 annexed as Exhibit AA.

Naresh K. Mahangu has worked as an engineer at TRC for six months, and gives a fresh impression of Spyros' role at TRC:

The infrastructure here at the company is centered around Spyros. He takes a pro-active approach to the design and installation of all our projects. The staff members here are more of an extension of him than anything else. He guides every employee in their daily work and is involved in purchasing materials. He also plays an intricate role in coordinating with project managers and the building owners. For him not to be present and involved in the companies day to day activities will severely cripple us. I don't see things functioning without his presence.

Letter of Naresh K. Mahangu, P.E. dated May 15, 2015, annexed as Exhibit BB. Spiro Georgakis reports how Spyros' criminal case has affected the future prospects of Spyros and his company:

Knowing Spyros for so many years and talking to him lately, I saw a big turn in his life. He has been so sad he had

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to stop socializing. He locks his self at his home. Last year he turned down an approved contract that he got, a big project that would have start early in this year. With the idea that he may be sentenced and with no one from his company able to run projects that big, he refused it and cancelled the contract, even though doing this means he will eventually have to lay off all the extra hiring that he need it for the project.

Letter of Spiro Georgakis dated May 15, 2015, annexed as Exhibit CC.

Wilson Gutierrez has worked closely with Spyros at TRC since 2007. He tells how Spyros's absence would affect TRC:

I am very grateful for all Mr. Kouzios has done for me. If Mr. Kouzios is not able to run his business as he has been doing it, I regret to say that The Right Connection would have to close down. Although there are many employees, none of us could run this business as an owner. Mr. Kouzios is the only person who manages all the parts of this business that give us our work. If TRC closed because Mr. Kouzios could not be there, my family and I, along with all the other TRC employees and their families, would struggle greatly to find work.

Letter of Wilson Gutierrez dated April 15, 2015, annexed as Exhibit DD. We ask that the Court consider the collateral damage to the families who rely on TRC for survival if Mr. Kouzios is imprisoned.

**C. The Court Should Consider The Profound Effect
On Athina Kouzios If Her Father Is Incarcerated**

Spyros and Letta Kouzios' daughter Athina is 31 years old and lives at home. She works at TRC doing a few ministerial tasks so her mother can keep an eye on her. A psychoeducational evaluation done in 2011 (*See Exhibit J*) found her to have cognitive

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abilities measured in the 5th percentile. *Id.*, at 3. Her IQ is in the Extremely Low Range and supports a diagnosis of Mild Mental Retardation. *Id.*, at 6.

Donna Cain-Hlenski, C.S.W., treated both Athina and her parents in therapy focused on difficulties in Athina's day-to-day functioning, and how her parents could help her cope with her formidable disabilities. To maintain Athina's stability, Dr. Cain-Hlenski stressed a joint role for both parents:

Key to the positive outcome of the therapy for Athina was that both Mr. and Mrs. Kouzios work as a team on their daughter's behalf. Athina struggles with debilitating emotional and psychological challenges. It was determined that a critical aspect of their daughter's success or ability to manage day to day functioning was their continued work together as a team.

Letter of Donna Cain-Hlenski, C.S.W., Exhibit K. Dr. Cain-Hlenski commented specifically on the effect on Athina were her father to be absent from the home:

Despite all his struggles, he has evolved to be the man he is today, one who shoulders responsibility for family and his employees. Mr. Kouzios' presence in the home plays a crucial role in the functioning and well-being of his daughter. Although Mrs. Kouzios deals with Athina's daily issues, her father provides her with a foundation for her stability. It is my opinion that Athina's emotional well-being would be severely undermined if he were to be absent from the home for an extended period of time.

Others have corroborated the extraordinary support that Spyros provides Athina every day. Fotios Tsalto, a fellow plumber, and longtime friend observed:

Additionally and most important, Spyros is a family oriented man. I can undoubtedly say that the most important thing in Spyros' life is his family and his influence on his daughter,

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Athena, (sic) and on his grandchildren. Spyros is heavily involved in the day-to-day relationships with his children and grandchildren. Relationships that depend and thrive on the presence of Spyros; relationships that, I fear, will suffer without the loving and supportive guidance of a father and grandfather named Spyros.

Letter of Fotios Tsaltos dated April 17, 2015, annexed as Exhibit EE.

Efstathios Valiotis is a neighbor who has known Spyros since 1978. Unlike many who would isolate their disabled child, particularly one with behavioral problems, from participating in public social events, Mr. Valiotis reports that Spyros proudly brings his daughter along:

He is a kind man who cares deeply for his family and friends. He takes an active interest in the well being of his children. His daughter Athina is a young woman who lives at home with Spyros and his wife, Letta. I see her included in all the events and occasions that I have witnessed. I see a father particularly devoted and sensitive to creating a supportive environment for his daughter who cannot live alone, and is in need of extra care. A different kind of man might have delegated that responsibility to someone else, but not Spyros.

Letter of Efstathios Valiotis dated May 31, 2015, annexed as Exhibit FF.

In his letter to Your Honor, Spyros described his own failings and fears about Athina:

But most of all, I worry about Letta and Athina. Letta gives love and support, but she cannot manage Athina alone. I am Athina's rock, the one who makes the rules and the one who says no. I calm her when she is agitated, and help focus her when she is confused. Since she was born, she has almost never spent a night without me home with her.

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Letter of Spyros Kouzios, Exhibit A.

Given his daughter's need for continuity in treatment and support from Spyros in the family home, we ask that the Court consider this factor in sentencing Mr. Kouzios. *See, e.g., United States v. Alba*, 933 F.2d 1117 (2d Cir. 1991) (downward departure permitted where there is a "close-knit family whose stability depends on the defendant's continued presence").

**SPYROS KOUZIOS SHOULD RECEIVE A
SENTENCE WITHOUT INCARCERATION**

18 USC § 3353(a) provides in relevant part:

§ 3553. Imposition of a sentence

(a) Factors to be considered in imposing a sentence. – The court shall impose a sentence sufficient, but not greater than necessary, to comply with the purposes set forth in paragraph (2) of this subsection. The Court, in determining the particular sentence to be imposed, shall consider –

- (1)** the nature and circumstances of the offense and the history and characteristics of the defendant;
- (2)** the need for the sentence imposed –
 - (A)** to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment for the offense;
 - (B)** to afford adequate deterrence to criminal conduct;
 - (C)** to protect the public from further crimes of the defendant; and
 - (D)** to provide the defendant with needed educational or vocational training, medical care, or other correctional treatment in the most effective manner.

18 U.S.C. §3553(a) (emphasis added)

Spyridon Kouzios is a 63 year old first offender. He comes before the Court with a history of poverty and of struggles to survive, of hard work to pull himself up, of

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innumerable setbacks, and of eventual financial success. Through his life of ups and downs, he has always found a way to send money home to his parents in Greece, and to take care of his extended family. He never forgot his loneliness, his failures and the periods of unemployment which imbued in him an empathy rarely seen. He remembers the diner owner who let him wash dishes and live in a room above the store, and so he gives jobs to those who need them, extends loans, visits hospitals, and gives paid time off when a worker's family needs it in an emergency. Spyros has demonstrated great generosity on a large scale, donating to his Church and its schools, as well as to churches and schools of other faiths. See Letter of Mark Seidenfeld dated June 2, 2015, annexed as Exhibit Z; Letter of Jay Domb dated April 1, 2015, annexed as Exhibit GG. But unlike many men of wealth, he demonstrates the charity of a hundred personal gifts, touching the man or woman who needs help, and embracing them with his kindness.

Mr. Kouzios has done his best to atone for his crime – he has paid back the unreported taxes in full. Given his age, his character, his personality and his lack of a criminal history, there is no reason to believe he would ever violate the law again. His extraordinary acceptance of responsibility reflects and confirms the seriousness of his crime, which he demonstrates by his remorse grounded in respect for the law, and by the anxiety and guilt that he has projected for the last two years. He has spread this message throughout his community both by public admission to family and friends and by his own suffering and sorrow, which they can see. Those who know him have reported his changed personality and perception – his *metanoia* – and see that he has

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punished himself. Moreover, the depression, pain, and deep humiliation which Spyros has suffered and which many who know him have noted has a powerful general deterrent effect.

Sam Domb, a Holocaust survivor who has known Spyros for twenty years, reports what he has observed to the Court:

I understand that you have a job to do in dispensing punishment that properly punishes the wrongdoer. But that responsibility needs to be tempered by what each defendant's situation calls for, so that the sentence fits the crime. Most critically, Spyros has taken full responsibility and has not made excuses or deflected blame, recognizing that the fault lies with him first and last. I know that the public humiliation and uncertainty of Spyros' fate has been overwhelming to Spyros and, more critically, to his immediate family. Frankly, these pressures are more than any normal family can withstand. Yet, through it all, Spyros has continued to be the supporting foundation of his beautiful and united family. In expressing regret for his actions, he has shown contrition and most of all, fear of the uncertain effect that his sentence will have on his wife and children.

I can say, without reservation that Spyros has consistently demonstrated the qualities that matter most to me and that compel me to write this letter on his behalf, hoping it will weigh on your Honor's consideration. Respectfully, Spyros has already been punished by the natural byproduct of the entire criminal process he has been put through. Any amount of prison time will be a disservice to society, which will gain nothing and do nothing but devastate a united family and handicap a productive man that has already learned from his mistake.

Letter of Sam Domb dated April 13, 2015, annexed as Exhibit HH.

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We ask that the Court consider the collateral consequences of a sentence of incarceration. TRC cannot continue without his presence in every area of its operation. Without him, the breadwinners of 35 families will lose their jobs. His daughter Athina will lose a father who provides her stability; her mother does not believe she can manage Athina's behavior without him. In *United States v. Tomas Diaz, supra*, Judge Weinstein wrote the following in imposing a sentence of two years' probation for a wire fraud conviction (18 U.S.C. § 1943):

Under section 3553(a)(2)(B), there are two major considerations: specific and general deterrence. General deterrence is satisfied with the sentence imposed. Specific deterrence is not necessary here. It is unlikely that defendant will engage in further criminal activity in light of his extreme remorse, significant health problems, and commitment to his three daughters.

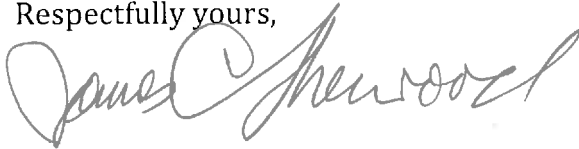
Under these circumstances, a non-custodial sentence would permit Spyros to work and to return home to his wife and daughter. It would permit him to continue his other-oriented life which continues to help so many. This sentence would be sufficient, but not greater than necessary, to satisfy the statutory purposes set out above.

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CONCLUSION

For all of the foregoing reasons, we respectfully request that the Court impose a non-custodial sentence.

Respectfully yours,

A handwritten signature in dark ink, appearing to read "James C. Sherwood". The signature is fluid and cursive, with the first name "James" being more prominent and the last name "Sherwood" following in a similar style.

James C. Sherwood
Douglas E. Grover

cc: Martin Coffey, Esq.
Assistant United States Attorney

Victoria Main
United States Probation Officer